

HOUSE BILL 2517
By DuBois

AN ACT to amend Public Chapter 398 of the Public Acts of 2005, relative to the sales tax holiday.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Public Chapter 398 of the Public Acts of 2005, is amended by adding the following subdivision to subsection (a) in the amendatory language of Section 1 and renumbering the subdivisions accordingly:

() Textbooks with a sales price of one hundred dollars (\$100) or less per item.

SECTION 2. Public Chapter 398 of the Public Acts of 2005, is amended by deleting the following language in the amendatory language of Section 2:

() "School instructional material" means written material commonly used by a student in a course of study as a reference and to learn the subject being taught. For purposes of this chapter, the following is an all-inclusive list of "school instructional material":

- (A) Reference books;
- (B) Reference maps and globes;
- (C) Textbooks; and
- (D) Workbooks;

and is further amended by adding the following language to the amendatory language of Section 2:

() "School instructional material" means written material, other than textbooks, commonly used by a student in a course of study as a reference and

to learn the subject being taught. For purposes of this chapter, the following is an all-inclusive list of "school instructional material":

- (A) Reference books;
- (B) Reference maps and globes; and
- (C) Workbooks.

SECTION 3. This act shall take effect July 1, 2006, the public welfare requiring it.